

**701—26.43(422) Telephone answering service.** Persons engaged in the business of providing telephone answering service, whether by person or machine, are rendering, furnishing or performing a service, the gross receipts from which are subject to tax.

A one-way paging service is not a taxable enumerated service in Iowa because a one-way pager only receives information and is not capable of transmitting information.

This rule is intended to implement Iowa Code section 422.43(11).